

STATE INFORMATION FOR STREAMLINED SALES TAX PARTICIPATION VERMONT

INTRODUCTION

DATE STATE JOINED SST: JANUARY 1ST, 2007

THE MAJORITY OF STATES WITH SALES TAX AND THE BUSINESSES WHO SELL INTO MOST OF THESE STATES DEVELOPED AN AGREEMENT TO SIMPLIFY SALES TAX ADMINISTRATION FOR STATES AND TO REDUCE THE BURDEN OF TAX COMPLIANCE FOR BUSINESSES. THE AGREEMENT PRIMARILY FOCUSES ON BUSINESSES WITH LIMITED OR NO CONNECTION THAT SELL TO THE STATES' CITIZENS THROUGH MAIL ORDER, CATALOGS, AND THE INTERNET.

THROUGH THE STREAMLINED SALES TAX AGREEMENT, BUSINESSES GET:

- VERMONT AMNESTY TO BUSINESSES THAT REGISTER PRIOR TO JAN 1, 2008
- A UNIFORM DEFINITION OF PRODUCTS AND SERVICES SPECIFIED WITHIN THE SST AGREEMENT
- A CENTRAL, ELECTRONIC REGISTRATION SYSTEM FOR ALL MEMBER STATES
- ABILITY TO HAVE ONE ACCOUNT NUMBER FOR USE IN ALL STATES
- SIMPLIFIED TAX RETURNS AND REPORTING
- SIMPLIFIED TAX REMITTANCE OPTIONS
- ABILITY TO PROTECT THEIR CUSTOMER'S PRIVACY

THROUGH THE STREAMLINED SALES TAX AGREEMENT, THE STATES GET:

- REVENUE THAT WOULD OTHERWISE BE LOST TO THE STATE
- BUSINESSES COLLECTING THE SALES TAX FOR THE STATE WHERE THE SALES ARE TO BE DELIVERED EVEN IF THE BUSINESS HAS LIMITED OR NO PHYSICAL CONNECTION WITH THE STATE

CONTACT INFORMATION

BUSINESS TAX SERVICES
133 STATE STREET
MONTPELIER, VT 05633-1401
EMAIL: bustax@state.vt.us

PHONE: 802-828-2551
FAX: 802-828-5787
TTY: 800-253-0191

DEVELOPERS RESPONSIBILITIES

ALL TAXPAYER INFORMATION IS CONFIDENTIAL. THE VT DEPT OF TAXES EXPECTS DEVELOPERS TO ENSURE THE SECURITY OF ALL SIMPLIFIED ELECTRONIC RETURNS (SERs), PAYMENTS AND INFORMATION REPORTS (IRs) DURING THE TRANSMISSION OF TAXPAYER DATA.

VT REQUIRES EACH MODEL 1 AND MODEL 2 SST TAXPAYER THAT HAS A LEGAL REQUIREMENT TO FILE VT TAXES IN VT TO FILE A RETURN ON A MONTHLY BASIS. WE ANTICIPATE MODEL 3 TAXPAYERS WILL ALSO BE REQUIRED TO FILE A RETURN ON A MONTHLY BASIS. A MODEL "OTHER" TAXPAYER WHO WAS REGISTERED TO FILE SALES AND USE TAX IN VERMONT BEFORE REGISTERING FOR SST SHOULD CONTINUE TO FILE FOLLOWING THE TAXPAYER'S PREVIOUS FILING SCHEDULE. A RETURN MUST BE FILED FOR THE TAXPAYER EVEN IF NO SALES AND USE TAX IS DUE TO VERMONT FOR THE PERIOD. TAXPAYERS WITH A LEGAL REQUIREMENT TO FILE IN VERMONT MUST COMPLETE BOTH THE SST REGISTRATION FORM AND THE VERMONT SALES & USE BUSINESS REGISTRATION FORM (S-1).

VOLUNTARY FILERS WITH NO LEGAL REQUIREMENT TO FILE IN VERMONT MUST FILE AT LEAST ONE RETURN EACH CALENDAR YEAR. IF A VOLUNTARY FILER LATER BECOMES LEGALLY REQUIRED TO FILE IN VERMONT, THE SELLER WILL BE REQUIRED TO FILE ON THE FREQUENCY DETERMINED BY THE STATE.

PUBLICATIONS

URL FOR STATE TAXABILITY MATRIX:

<http://www.state.vt.us/tax/pdf.word.excel/business/sstmatrix.pdf>

URL FOR STATE RATES & BOUNDARIES DATABASES: THE MOST CURRENT BOUNDARY AND RATE DATA FOR VERMONT CAN BE FOUND ON THE WEB AT

<http://www.state.vt.us/tax/businessstreamlined.shtml>

FILING OF SERs

SOFTWARE TESTING AND ACCEPTANCE: VERMONT REQUIRES TESTING TO CERTIFY ANY CSPs PARTICIPATING IN THE SST PROGRAM AND SELLERS USING A CERTIFIED AUTOMATED SYSTEM (CAS).

URL OF WEB SERVICE FOR FILING OR URL OF WEBSITE FOR UPLOADING FILES AND DOWNLOADING ACKNOWLEDGEMENTS:

Test: <https://test.streamlined.tax.vermont.gov/gateway/services/EFileServiceSoap?wsdl>

Production: <https://streamlined.tax.vermont.gov/gateway/services/EFileServiceSoap?wsdl>

STATE FILING DUE DATES: SIMPLIFIED ELECTRONIC RETURNS MUST BE RECEIVED BY THE 25TH OF THE FOLLOWING MONTH (EXCEPT JAN RETURNS WHICH ARE DUE FEB 23).

WHETHER STATE USES COMPOSITE SER CODES: VERMONT DOES NOT USE COMPOSITE SERs

PAYMENT HANDLING AND ACCEPTANCE

STATE FILING DUE DATES: PAYMENTS MUST BE RECEIVED BY THE 25TH OF THE FOLLOWING MONTH (EXCEPT JAN RETURNS WHICH ARE DUE FEB 23).

STATE EFT REGISTRATION REQUIREMENTS: SELLERS AND CSPs WHO ARE NOT USING THE APPROVED XML DOCUMENTS USED IN THE STREAMLINED SYSTEM, MAY FILE AND MAKE ELECTRONIC PAYMENTS THROUGH THE STATE'S BIZFILE ELECTRONIC FILING PROGRAM. ALL BUSINESSES THAT REGISTER FOR STREAMLINED SALES TAX IN VERMONT WILL AUTOMATICALLY BE ENROLLED IN BIZFILE. DETAILS ABOUT THE PROGRAM WILL BE SENT IN THE REGISTRATION INFORMATION PROVIDED WHEN THE REGISTRATION IS PROCESSED. FOR MORE INFORMATION ON THE BIZFILE PROGRAM VISIT: <https://secure.vermont.gov/bizfile/index>

ELECTRONIC PAYMENTS: VERMONT ACCEPTS ACH CREDIT, ACH DEBIT, AND FEDWIRE (A SAME DAY SERVICE USED FOR EXCEPTIONAL SITUATIONS)

VERMONT DOES NOT ACCEPT BULK PAYMENTS THRU SST ELECTRONIC FILING.

DATA REQUIREMENTS FOR SELLER/CSP INITIATED ACH CREDIT PAYMENTS: FOR INFORMATION ON THE ACH CREDIT PAYMENT ADDENDA FORMAT VISIT:

<http://www.state.vt.us/tax/pdf.word.excel/business/streamlinedachcreditrules.pdf>

PREPAYMENT REQUIREMENTS, IF ANY: NONE

REFUND HANDLING: CONTACT 1-802-828-2551 OR EMAIL bustax@state.vt.us FOR INFORMATION ON REFUNDS

INFORMATION REPORTS

WHAT DATA IS REQUIRED FOR STATE INFORMATION REPORTS: VERMONT'S REPORTING REQUIREMENTS ARE PENDING DEFINITION AT THIS TIME. ONCE DEFINED, THE REQUIREMENTS WILL BE POSTED ON OUR WEBSITE AT <http://www.state.vt.us/tax/businessstreamlined.shtml>

HOW MANY INFORMATION REPORTS REQUIRED PER YEAR: Two

WHEN ARE INFORMATION REPORTS DUE: VERMONT WOULD LIKE INFORMATIONAL REPORTS FILED EVERY 6 MONTHS FOR EACH MODEL 1 OR MODEL 2 SELLER. THE SST GOVERNING BOARD WILL CREATE A SCHEDULE THAT DETERMINES WHEN EACH STATE'S INFORMATION REPORTS WILL BE DUE.

ACKNOWLEDGEMENT SYSTEM

STATE SPECIFIC ERROR CODES IN ADDITION TO MINIMAL ERROR CODE LIST: None.

ANTICIPATED TIMING OF ACKNOWLEDGEMENTS: VERMONT INTENDS TO TRANSMIT ACKNOWLEDGEMENTS THE NEXT BUSINESS DAY AFTER RECEIPT OF XML TRANSACTIONS.

URL OF STATE'S FULL REGISTRATION SYSTEM IF NEEDS TO REGISTER

STATE FULL SALES AND USE FILING PROGRAM

OPTIONS FOR SELLERS/CSPs: SELLERS AND CSPs WHO ARE NOT USING THE APPROVED XML DOCUMENTS USED IN THE STREAMLINED SYSTEM, MAY FILE AND MAKE ELECTRONIC PAYMENTS THROUGH THE STATE'S BIZFILE ELECTRONIC FILING PROGRAM. ALL BUSINESSES THAT REGISTER FOR STREAMLINED SALES TAX IN VERMONT WILL AUTOMATICALLY BE ENROLLED IN BIZFILE. DETAILS ABOUT THE PROGRAM WILL BE SENT IN THE REGISTRATION INFORMATION PROVIDED WHEN THE REGISTRATION IS PROCESSED.

URL OF ONLINE FILING PROGRAM: <https://secure.vermont.gov/bizfile/index>

URL FOR FORMS: PLEASE CONTACT VT'S BUSINESS TAX SERVICES IF YOU REQUIRE PAPER FORMS FOR FILING.

APPENDIX

TRANSMISSION FILE SIZE LIMITS: 5MB

SPECIAL TAXING DISTRICT CODES: SEVERAL TOWNS WITHIN THE STATE OF VERMONT HAVE BEEN AUTHORIZED THROUGH LEGISLATURE TO COLLECT A 1% LOCAL OPTION TAX. THOSE LOCAL OPTION TOWNS AND CODES ARE:

BURLINGTON – 504
DOVER – 505 (EFFECTIVE 7/1/2007)
MANCHESTER – 501
STRATTON – 503
WILLISTON – 502

URL FOR ONLINE TAX RATE CALCULATOR: <http://159.105.89.10/vtsalestaxcalc/>

SAMPLE SST XML DOCUMENTS

- SER WITH AND WITHOUT PAYMENT
- INFORMATION REPORT
- ACKNOWLEDGEMENT